

**DEPARTMENT OF STATE REVENUE**  
**LETTER OF FINDINGS NUMBERS: 05-0208**  
**Personal Income Tax**  
**For the Years 2001-2003**

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**ISSUE**

**I. Tax Administration—Best information available**

**Authority:** Ind. Code § 6-8.1-5-1

Taxpayer protests the imposition income tax for the years in question.

**STATEMENT OF FACTS**

Taxpayers are a married couple. From 2001 to 2003, Taxpayers did not file Indiana tax returns. The Department conducted an audit for the years in question, and assessed tax, penalties and interest on the income determined by a best information available method. Taxpayer protested the assessment.

On January 13, 2006, the Department sent a letter to Taxpayer scheduling a hearing for February 7, 2006. Taxpayer called the Department on January 17, 2006, with respect to certain matters regarding the hearing. The Department called Taxpayer on January 19, 2006, to indicate that Taxpayer should provide additional information that may permit the Department to grant a short delay in the hearing date. Taxpayer neither furnished the information that would have permitted the delay nor contacted the Department after January 19, 2006. At the scheduled time and date of the hearing, Taxpayer neither appeared at the designated location of the hearing nor called the hearing officer at that time. Accordingly, this letter of findings is being written based on the information in the file.

**I. Tax Administration—Best information available**

**DISCUSSION**

Taxpayer argues several assumptions made by the auditor were incorrect. Assessments by the Department are presumed correct, and the burden of showing the incorrectness of any assessment rests with the taxpayer. Ind. Code § 6-8.1-5-1(a).

Taxpayers' protest listed a variety of contentions. Taxpayers provided little other than conclusory statements without supporting documentation. Accordingly, Taxpayer has not provided sufficient evidence to conclude that the Department's assessment was incorrect.

**FINDING**

Taxpayer's protest is denied.

JR/JM/DK-062402